DR 1305 (09/09/13)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0005

## Gross Conservation Easement Credit Schedule



| www.TaxColorado.com                                                                                                                                                                                                    | Easement Cred                        | it Scheat                   | iie                 | 13130       | ,,            | , ,            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-----------------------------|---------------------|-------------|---------------|----------------|
| Last Name or Business Name                                                                                                                                                                                             |                                      |                             | First Name          |             |               | Middle Initial |
| SSN                                                                                                                                                                                                                    | Colorado Account Number              | FEIN                        |                     |             | Tax Year      | Ending (YYYY)  |
| This form must be attached to your each year you have any activity regal easement credit or any remaining activity remaining activity remaining activity remaining activity.                                           | arding a gross conservation          | of a related fede           |                     | deduction.  | A jointly fil | ing couple     |
| Part A: All Taxpayers                                                                                                                                                                                                  |                                      |                             |                     | ,           |               | a              |
| •1. Mark the appropriate box below                                                                                                                                                                                     | w. The taxpayer filing this r        | eturn is:                   |                     |             |               |                |
| a Transferee (buyer of cred<br>OR<br>a type of Donor, as indicate                                                                                                                                                      |                                      |                             |                     |             |               |                |
| a member of a pass-through entity donor (owner, partner, or shareholder). Proceed to Part B.                                                                                                                           |                                      |                             |                     |             |               |                |
| a joint donor, joint tenant, of Proceed to Part B. the only donor on the ease                                                                                                                                          | ·                                    | •                           | rs on the eas       | ement dee   | d).           |                |
| Part B: All Donors                                                                                                                                                                                                     |                                      |                             |                     |             |               |                |
| • 2. Mark the appropriate box(es) b                                                                                                                                                                                    | elow. The donor filing this r        | eturn is reporting          | g the:              |             |               |                |
| Claim of new credit from a of this form. If your name is                                                                                                                                                               | -                                    | •                           |                     |             |               |                |
| Transfer of credit from a pr                                                                                                                                                                                           | revious claim. Complete Pa           | arts C and E.               |                     |             |               |                |
| Use of credit from a previo                                                                                                                                                                                            | us claim. Complete Parts (           | C and G.                    |                     |             |               |                |
| Addback of federal charita                                                                                                                                                                                             | ble deduction from a previo          | ous claim. Comp             | olete Part D.       |             |               |                |
| Part C: Donor Distribution of Cr<br>Complete this part each year you<br>or pass-through a credit.                                                                                                                      | claim, transfer,                     | All donors mu claim and qua |                     |             |               | n order to     |
| 3. Date of donation (deed completed) (MM/DD/YY)                                                                                                                                                                        |                                      |                             |                     |             |               |                |
| 4. Tax Credit Certificate Number (for dor                                                                                                                                                                              | nations in 2011 and later)           |                             |                     |             |               |                |
| • 5. Did you claim a federal income tax deduction from this conservation easement?                                                                                                                                     |                                      |                             |                     |             |               |                |
| Yes. Complete Part D, unless you are a pass-through entity.                                                                                                                                                            |                                      |                             |                     |             |               |                |
| 6. Name of pass-through donor AND any                                                                                                                                                                                  | y subsequent entity(s) through wh    | nich this credit is allo    | ocated to you, if a | applicable: |               |                |
| • 7. Colorado Account Number(s) of the pa                                                                                                                                                                              | ass-through entity(s), if applicable | <b>e</b> :                  |                     |             |               |                |
| 8. Total potential credit from this appropriate calculation.                                                                                                                                                           | donation for all donors. Se          | e FYI Income 39             | 9 for the           | • \$        |               |                |
| 9. Your total percent interest in the                                                                                                                                                                                  | ne eacement                          |                             |                     |             |               | %              |
| Your total allocated credit, line charitable deduction addback                                                                                                                                                         | 8 multiplied by line 9. This         | amount is subj              | ect to the fede     | eral \$     |               |                |
| 11. Credit transferred by pass-through entity donor(s) on your behalf, if applicable.                                                                                                                                  |                                      |                             |                     |             |               |                |
| 12. Credit you received from this donation, Line 10 minus Line 11.                                                                                                                                                     |                                      |                             |                     |             |               |                |
| 12. Credit you received from this donation, Line 10 minus Line 11. \$  13. Total credit you transferred from this donation for previous tax years (through the due date of your previous return, usually April 15). \$ |                                      |                             |                     |             |               |                |
| · · · · · · · · · · · · · · · · · · ·                                                                                                                                                                                  |                                      |                             |                     |             |               |                |



| <b>14.</b> Your credit remaining, Line 12 minus Line 13                                                                                                                                    | \$                     |                         |                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-------------------------|---------------------|
| <b>15.</b> Total credit you transferred for this tax year (April 15). Provide detail in Part E.                                                                                            | \$                     |                         |                     |
| <b>16.</b> Your credit to use or pass-through, Line 14 n than \$0, then you must account for it in Part                                                                                    | \$                     |                         |                     |
| Part D: Donor Addback Of Federal Deduction                                                                                                                                                 | 1                      |                         |                     |
| Complete this part each year you claim, use, or ca                                                                                                                                         |                        |                         | servation easement. |
| Addback Calculation                                                                                                                                                                        | From Current Easements | From Older<br>Easements | Totals              |
| <ul><li>17. Total potential addback. Enter Line 10, or your allocated credit as calculated in a previous year.</li></ul>                                                                   | \$                     |                         |                     |
| <b>18.</b> Addback in prior years.                                                                                                                                                         | \$                     |                         |                     |
| <b>19.</b> Potential addback for this year. Enter Line 17 minus Line 18, or the amount from older easements carried forward to this year.                                                  | \$                     | •\$                     | \$                  |
| 20. Addback for this year. Enter the smaller of Line 19 or your allowed federal deduction from these easements. Include the total as an addition to federal taxable income on your return. | •\$                    | •\$                     | \$                  |
| 21. Potential addback carried forward to next year, Line 19 minus Line 20.  Parts E–G: Attach As Applicable                                                                                | \$                     | \$                      | \$                  |
| For paper returns, these parts are on separate of                                                                                                                                          | pages.                 |                         |                     |

Photocopy and submit additional pages as needed.

For additional information regarding the gross conservation easement credit, see FYI Income 39 and the Tax Information Index at www.TaxColorado.com or contact the Department of Revenue at 303-238-7378.